

DECISION



THE COMPTROLLER GENERAL
OF THE UNITED STATES
WASHINGTON, D. C. 20548

FILE: B-186384

DATE: May 10, 1976

60854
u/98968

MATTER OF: Seidman & Seidman

DIGEST: Since protest against award of contract by Navy Mess System does not involve appropriated funds, GAO is without authority to render authoritative decision.

Seidman & Seidman, Certified Public Accountants, protest the award of a contract to another bidder under solicitation No. RFP N00022-76-B-0001 issued by the Bureau of Naval Personnel, Special Services Division, Arlington, Virginia.

We are informed that the procurement, which is for the audit of the Navy Mess System, does not involve either the expenditure of appropriated funds or the receipt of funds allocable to an account of the United States. We are without authority to render authoritative decisions with regard to procurements conducted by or on behalf of nonappropriated fund activities. Matter of ACS Construction Company, Inc., B-183034, April 18, 1975, 75-1 CPD 238. Although we are authorized to review and audit the operations and funds of certain nonappropriated fund activities, General Accounting Office Act of 1974, Pub. L. No. 93-604, § 301 (January 2, 1975), our bid protest jurisdiction is based on our authority to adjust and settle accounts and to certify balances in the accounts of accountable officers under 31 U.S.C. 71, 74 (1970). Wheelabrator Corp. v. Chafee, 455 F.2d 1306, 1313 (D.C. Cir. 1971); 46 Comp. Gen. 441 (1966). Where we do not have such settlement authority, we have declined to consider protests on the grounds that we are precluded from rendering an authoritative decision on the matter. Matter of Equitable Trust Bank, B-181469, July 9, 1974, 74-2 CPD 14.

Accordingly, the protest is dismissed.

Paul G. Dembling
Paul G. Dembling
General Counsel